

Attachment B
To Fee Application

Summary of PwC's Fees By Professional
August 2003

| Name of Professional | Position with the Firm | Number of Years in Profession | Hourly Bill Rate | Total Billed Hours | Total Compensation |
|-------------------------|---------------------------|----------------------------------|---------------------|-----------------------|-----------------------|
| Larry Farmer | Audit Partner | 34 | 743 | 2.60 | 1,932 |
| Michelle Gerety | Tax Senior Manager | 10+ | 575 | 1.40 | 805 |
| Todd Hutcherson | Audit Senior Manager | 10 | 569 | 8.80 | 5,007 |
| Sandra David | Audit Manager | 6 | 487 | 4.70 | 2,289 |
| William Choi | Audit Manager | 6 | 342 | 8.00 | 2,736 |
| Cheryl Frick | Audit Senior Associate | 4 | 342 | 37.00 | 12,654 |
| Nina Govic | Audit Senior Associate | 3 | 307 | 49.50 | 15,197 |
| Aimee Stickley | Audit Associate | 2 | 232 | 0.80 | 186 |
| Maureen Yeager | Audit Associate | 2 | 197 | 54.40 | 10,717 |
| Renee Anderson | Audit Associate | 2 | 256 | 0.50 | 128 |
| | | TOTAL | | 167.70 | 51,650 |

| | |
|------------------------------|----------------|
| Total at Standard Rate | \$ 51,649.80 |
| 55 % Accrual Rate Adjustment | \$ (28,407.39) |
| Total at 45% Accrual Rate | \$ 23,242.41 |

Sarbanes 404 Time

| Name of Professional | Position with the Firm | Number of Years in Profession | Hourly Bill Rate | Total Billed Hours | Total Compensation |
|-------------------------|---------------------------|----------------------------------|---------------------|-----------------------|-----------------------|
| Larry Farmer | Audit Partner | 34 | 743 | 2.20 | 1,635 |
| Todd Hutcherson | Audit Senior Manager | 8 | 569 | 3.00 | 1,707 |
| Craig Cleaver | GRMS Manager | 6 | 507 | 2.50 | 1,268 |
| | | TOTAL | | 7.70 | 4,609 |

| | |
|------------------------------|------------------|
| Total at Standard Rate | 7.70 \$ 4,609.10 |
| 35 % Accrual Rate Adjustment | \$ (1,613.19) |
| Total at 65% Accrual Rate | \$ 2,995.92 |

**Summary of PwC's Fees By Project Category:
August 2003**

| Project Category | Total Hours | Total Fees |
|--|--------------------|--------------------|
| 01-Assets Analysis and Recovery | | |
| 02-Asset Disposition | | |
| 03-Business Operations | | |
| 04-Case Administration | | |
| 05-Claim Analysis Objection & Resolution (Asbestos) | | |
| 06-Claim Analysis Objection & Resolution (Non-asbestos) | | |
| 07-Committee, Creditors', Noteholders', or Equity Holders' | | |
| 08-Employee Benefits/Pension | | |
| 09-Employee Applications, Applicant | | |
| 10-Employment Applications, Others | | |
| 11-Financing | | |
| 12-Fee Applications, Others | 18.7 | 2,208.38 |
| 13-Financing | | |
| 14-Hearings | | |
| 15-Litigation and Litigation Consulting | | |
| 16-Plan and Disclosure Statement | | |
| 17-Relief from Stay Proceedings | | |
| 18-Tax Issues | | |
| 19-Tax Litigation | | |
| 20-Travel- Non-working | | |
| 21-Valuation | | |
| 22-ZAI Science Trial | | |
| 23-ZAI Science Trial-Expenses | | |
| 24-Other | | |
| 25-Accounting/Auditing | 175.40 | \$26,238.33 |
| 26-Business Analysis | | |
| 27-Corporate Finance | | |
| 28-Data Analysis | | |
| TOTAL: | 175.40 | \$28,446.71 |

Expense Summary
August 2003

| Expense Category | Service Provider | Total Expenses |
|-------------------------|-------------------------|-----------------------|
| Transportation | N/A | \$667.25 |
| Lodging | N/A | 159.86 |
| Sundry | N/A | |
| Business Meals | N/A | 37.95 |
| TOTAL: | | \$865.06 |